



*Nancy J. Corrigan, CPA  
President*

## Message from the President

On behalf of the CBA members and staff, I hope each of you are well and healthy.

What a challenging, unprecedented, and uncertain few months we have just endured. Nothing could have prepared us for the disruptions we experienced not only in our professional lives, but also in our personal lives. Staying home suddenly took on an entirely different meaning.

But out of difficult times springs opportunity. Being able to adapt and steadily navigate clients through this rapidly changing financial landscape will only strengthen the relationships we have with them, and that is important for the future of our profession.

I am extremely proud of the staff of the CBA and how they were able to continue our mission of serving consumers, licensees, and applicants even as many aspects of their daily lives were being impacted by COVID-19. With the health of our employees being a major concern, the CBA offices were closed to the public in March. Since reopening, the focus has been

on transitioning to teleworking. With those systems now in place, we can turn our attention to maximizing productivity in a teleworking environment.

I am happy to report that COVID-19 has not stopped us from continuing our focus on outreach. This remains a priority as we strive to be a resource for students considering the CPA profession. With many colleges and universities continuing with online learning for the fall semester, the CBA will participate in upcoming virtual outreach events. I'm excited about the opportunity this transition to virtual outreach provides and hope to reach students who may have typically not attended an in-person event.

The CBA also has more projects on the horizon, including the continued pursuit of a statutory change to allow students to take the CPA Exam as they near completion of their educational requirements, instead of waiting until after graduation. Additionally, the CBA approved a communications and outreach plan that includes enhanced communication to licensees regarding their continuing education requirements and other renewal requirements. We are also focusing on a project to allow

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## MISSION & VISION

To protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards.

All consumers are well-informed and receive quality accounting services from licensees they can trust.

## CBA Members

Nancy J. Corrigan, CPA  
*President*

Michael M. Savoy, CPA  
*Vice President*

Mark J. Silverman, Esq.  
*Secretary/Treasurer*

George Famalett, CPA

Mary M. Geong, CPA

Karriann Farrell Hinds, Esq.

Dan Jacobson, Esq.

Xochitl León

Luz Molina Lopez

Carola A. Nicholson, CPA

Zuhdia "Dee Dee" Owens, CPA

Ariel Pe

Deidre Robinson

Katrina L. Salazar, CPA

Yen Tu

## Committee Chairs

Doug Aguilera, CPA  
*Enforcement Advisory Committee*

Jeffrey De Lyser, CPA  
*Peer Review Oversight Committee*

Kimberly Sugiyama, CPA  
*Qualifications Committee*

## CBA Staff

Patti Bowers  
*Executive Officer*

Deanne Pearce  
*Assistant Executive Officer*

Dominic Franzella  
*Chief, Enforcement Division*

Michelle Center  
*Chief, Licensing Division*

David Hemphill  
*UPDATE Managing Editor*

Wayne Wilson  
*UPDATE Editor*

## Message from the President Continued from Page 1

individuals to more easily notify the CBA of unlicensed practice. These projects, and others, are still a priority, despite the interruption caused by COVID-19.

Although 2020 has presented us with many challenges, I am encouraged by how our communities have come together in purpose during these uncertain months, and for the adaptation and potential growth which have already begun to sprout in our daily business routines. These changes are some of the topics which I look forward to discussing with my fellow CBA members throughout the remainder of my time as president, and I anticipate many positive outcomes along the way.

**Nancy J. Corrigan, CPA**  
*President*

## New Board Members Appointed

The California Board of Accountancy welcomed two new members: Yen Tu and Zuhdia "Dee Dee" Owens, CPA.



Ms. Tu was appointed by the Senate Rules Committee and began her services in February. Ms. Tu has been principal consultant and owner at Yen C. Tu Consulting for 20 years, a firm focused on providing community outreach services to ethnic/underrepresented communities and to corporations, government, and non-profit organizations throughout San Diego. She is a Board Member for the San Diego Diplomacy Council and Asian Business Association. Ms. Tu also serves as a Member of San Diego Mayor Faulconer's Asian Advisory Council, San Diego Association of Governments' 2020 Census Count Workgroup, and the San Diego Community College District's Oversight Committee. She has served on the staff of two City of San Diego Councilmembers and one San Diego County Supervisor. Ms. Tu served as President and CEO for the Asian Business Association, and on various boards including the San Diego County Water Authority; University of California, San Diego; Chancellor's Community Advisory Board; Metropolitan Water District of Southern California; San Diego Gas and Electric's Community Advisory Council; Japan Society of San Diego and Tijuana; and the Union of Pan-Asian Communities. Her term expires January 1, 2024.



Ms. Owens was appointed by Governor Gavin Newsom in July. She has been a partner at KPMG LLP since 2015, where she was managing director and senior manager from 2007 to 2015. Ms. Owens is a member of the California Society of Certified Public Accountants, Information Systems Audit and Control Association, Los Angeles Institute of Internal Auditors, American Institute of Certified Public Accountants, KPMG Network of Women, KPMG Pride Network, and KPMG Hispanic/Latino Network in Los Angeles. Her term expires November 26, 2023.



**Patti Bowers**  
Executive Officer

## Message from the Executive Officer

We appreciate your patience as we navigate through these unique times. We recognize the many challenges you may be facing during COVID-19, both in your professional and personal lives. On behalf of the CBA staff, we empathize and we are working diligently to assist you as you continue down your pathway to licensure or to complete the requirements to maintain licensure.

Over the past few months, COVID-19 has affected applicants' ability to schedule examinations. The CBA continues its work to provide support during these uncertain times by working with the National Association of State Boards of Accountancy to extend Notices to Schedule and CPA Exam credits.

To assist licensees, additional time is being provided to comply with continuing education (CE) and peer review requirements. Specifically, if your license expired in March, April, or May 2020, you have until November 4, 2020, to complete your CE. The American Institute of CPAs also granted a six-month extension to licensees with a peer review requirement due between January 1 and September 30. On our website, you can find more specific information about these extensions and answers to frequently asked questions regarding COVID-19 changes, so I encourage you to read through them (available at [www.cba.ca.gov](http://www.cba.ca.gov) in the top box).

The CBA is working hard to identify a new normal for our operations. We moved quickly to restructure many aspects of our workflow, which inevitably led to delays in the processing times of applications and approvals. We are working diligently to return to our 30-day processing timeline, and we remain steadfast in providing excellent customer service to all stakeholders.

If you are reading this issue of the *UPDATE* newsletter online, you are assisting us in saving money and reducing our paper consumption. Prefer a hard copy? You are still able to request that we mail you a hard copy by providing us with your name and address on the same webpage as you find the *UPDATE* newsletter.

*UPDATE* is not the only aspect of the CBA to go digital in 2020. As of July 1, all applicants and licensees were required to provide a current email address to the CBA. The CBA will email valuable information to you, so get ready for enhanced communications from us in the future. A big thank you to everyone who has provided their email addresses in a timely fashion, and if for any reason we still don't have yours, please take a moment to do so (scroll to "Licensee Email Registration" on our homepage).

Be safe and healthy.

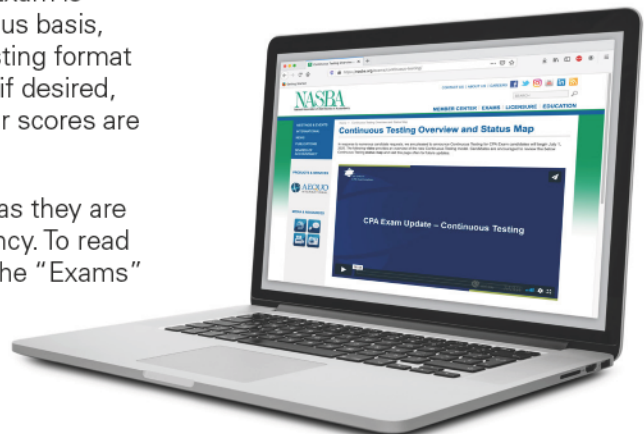
Respectfully,

**Patti Bowers**  
Executive Officer

## Goodbye Testing Windows, Hello Continuous Testing

The CBA is excited to announce a major change to how the CPA Exam is administered. As of July 1, the CPA Exam is offered on a continuous basis, eliminating the prior "testing window" format. The continuous testing format may assist candidates in completing the CPA Exam more quickly, if desired, and will enable candidates to reapply for a failed section once their scores are received.

Scores will continue to be posted to an applicant's client account as they are released by the National Association of State Boards of Accountancy. To read more about this change, please visit <https://nasba.org>, click on the "Exams" tab, and scroll to "Continuous Testing."



## Giving Back to the Profession: Volunteer on a CBA Advisory Committee

Are you interested in giving back to the profession? Your participation on a committee will provide you the unique opportunity to be an integral part of the regulatory and oversight functions of the accounting profession in California. Consumers, the accounting profession, and your fellow CPAs benefit greatly when dedicated individuals get involved and add their expertise and knowledge to assist on these committees.

We have current and future openings on the Enforcement Advisory Committee (EAC), Qualifications Committee (QC), and the Peer Review Oversight Committee (PROC).

Members who serve on the EAC assist the CBA executive officer and Enforcement Program on investigations by offering technical guidance on open investigations, participating in investigative hearings, and reviewing closed investigations.

Members who serve on the QC assist the CBA Licensing Division in reviewing the experience of applicants for licensure. QC members meet with applicants, employers, or both, and conduct work paper reviews to verify that the responses provided on the certificate of experience are reflective of the experience required for licensure. Members must have expertise in the preparation of audit and review reports.

Members who serve on the PROC provide recommendations to the CBA to help ensure the effectiveness of the mandatory

peer review program. The PROC provides oversight of the California Society of CPAs' administration of peer review.

If you are interested in serving on an advisory committee, you must have an active license to practice public accounting for a minimum of two years and have no pending enforcement actions against your license. The CBA appoints members to a committee for two-year terms, and you may serve a maximum of four terms at the pleasure of the CBA.

Committee members receive a \$100 per diem, plus expenses, to attend meetings. Committees generally meet four to six times per year, alternating between Northern and Southern California locations; however, due to the present COVID-19 pandemic, the meetings are currently being held via video conference.

If you or a fellow CPA are qualified and interested in serving on a CBA committee, submit a letter of interest with a resumé or curriculum vitae, including your CPA license number, to Executive Officer Patti Bowers at [patti.bowers@cba.ca.gov](mailto:patti.bowers@cba.ca.gov) or

**Patti Bowers**  
**Executive Officer**  
**California Board of Accountancy**  
**2450 Venture Oaks Way, Suite 300**  
**Sacramento, CA 95833-3291**

## Introducing Michelle Center, the CBA's New Licensing Division Chief

The CBA recently welcomed Michelle Center as its new Licensing Division chief. She comes to the CBA with a wealth of civil service experience. While attending California State University, Sacramento, to earn her master's degree in industrial organizational psychology, she worked for the Department of Consumer Affairs as a student assistant, specifically with the Office of Examination Resources. After graduation, she continued her civil service career and worked on various occupational analyses for other California boards and bureaus.

Promotional opportunities took Ms. Center away from the world of regulatory licensure for a time. She most recently served as the assessment director at the California Department of Education. It was in that role where she worked closely with stakeholders, board members, staff,

and the state superintendent of public instruction to implement a successful transition to computer-based testing in K-12 education. During this time, she also served as chair over the multi-state Smarter Balanced Assessment Consortium.

The CBA is fortunate to have her on our team and she has already made significant impacts in transitioning the CBA to enhanced automation and implementing process improvements.

Welcome, Michelle!



# CBA Operations and COVID-19

How is the CBA doing in the midst of a pandemic? We are working diligently to assist all our stakeholders, just a little differently than we were pre-COVID-19.

COVID-19 has changed how the CBA and most other government agencies and private-industry businesses are operating. Unique challenges have prompted opportunities to change how we continue to meet the needs of our stakeholders.

The following provides an overview of the impact COVID-19 has had on overall CBA operations, CBA virtual meetings, and what stakeholders can expect in the future.

## Impact on CBA Operations

With the move to increased telework, IT staff has deployed the equipment necessary to enable staff to carry out their duties. Transitioning work from the CBA office to staff members' remote locations has been a departure from typical state procedures, so safeguarding CBA assets (equipment, information, etc.) remains a priority.

COVID-19 created impacts on our applicants and licensees, primarily involving delays in processing applications for either the CPA Exam or CPA licensure. The closure of the Prometric Testing Centers only further exacerbated the impact with canceled scheduled sections of the CPA Exam. Also, licensees experienced cancellation of continuing education courses impacting license renewal.

The processing of examination and initial licensing applications is a priority, and we're processing these as quickly as possible.

One of the changes staff are working on is the ability to accept electronic transcripts. This will assist in accelerating the application review process and help to address the closure of many campuses, which makes it difficult for some applicants to request schools to send official transcripts to the CBA.

The CBA provided extensions to both CPA Exam candidates and licensees for Notices to Schedule and Exam scores, continuing education, and peer review.

### *Notices to Schedule and CPA Exam Credit Extensions*

On June 1, following a two-month closure, Prometric reopened its testing centers to capacity for essential programs that included CPAs. Prometric is working directly with CPA Exam applicants to reschedule canceled sections. To support applicants, the CBA and National Association of State Boards of Accountancy extended the expiration date of any notices to schedule or CPA Exam credits expiring between April 1 and December 30 until December 31.

### *Continuing Education Extensions*

On May 4, pursuant to the governor's Executive Order N-40-20, the Department of Consumer Affairs (DCA) extended the deadline to complete required continuing education for licensees of the CBA (and various other DCA boards) whose license expired in March or April 2020. These licensees who have yet to complete their required education and submit their education worksheet to the CBA have until November 4. On a case-by-case basis, we are exercising our authority to grant education extensions beyond the dates recognized in the Executive Order.

### *Peer Review Extensions*

The American Institute of CPAs

also granted a six-month extension to licensees with a peer review requirement due between January 1 and September 30.

## CBA Virtual Meetings

We have transitioned our board and committee meetings to a virtual platform. On July 23, CBA President Nancy J. Corrigan, CPA, conducted the CBA's first virtual meeting and CBA members, stakeholders, and members of the public were able to participate and comment. This format will be used for future CBA meetings and meetings of the CBA's advisory committees. Visit [www.cba.ca.gov](http://www.cba.ca.gov) to find out how you can attend the meetings.

## What Can Stakeholders Expect in the Future?

To meet the governor's directive to maintain a significant amount of staff on telework, management has developed processes, procedures, and safeguards to enable full remote access via computer, and the ability to process applications for the CPA Exam and initial licensure remotely. Staff's focus is on processing applications and responding to stakeholder inquiries to ultimately return to a 30-day processing timeframe. In the meantime, if an applicant wants to know whether their application has been processed, we have processing dates posted on our website homepage and on our social media accounts.

There has been one constant during this pandemic: We are here to assist you during these difficult times and we are working to return to our expected 30-day application processing timeframes.

*This article originally published in the CalCPA Magazine.*

## Outreach Events

The CBA kicked off 2020 with an outreach event on the campus of San Francisco State University in late January. Titled “Student Professional Issues Update,” the event was sponsored by the California Society of CPAs (CalCPA). President Nancy J. Corrigan, CPA, spoke on behalf of the CBA.



Some of the topics she covered during her presentation included the CPA Exam, and education and experience requirements for CPA licensure. President Corrigan also provided an overview of continuing education and related license renewal requirements, and discussed future regulatory trends for the accounting profession. Over 100 people registered for this event, which was focused on students nearing graduation or those who had recently completed their education.

Due to COVID-19, the CBA shifted its focus from in-person events to pursuing more online outreach opportunities, including virtual events. The first of these events, sponsored by CalCPA and titled “Conversation & Coffee,” occurred on June 11. CBA Examination Unit Manager Suzanne Gracia fielded questions asked by examination and initial licensure candidates.

The CBA also participated in a “From Community College to CPA” outreach event in September, and an event sponsored by Cal Poly Pomona in October geared toward students in their accounting program. President Corrigan represented the CBA and spoke at both.

Please be sure to sign up for [E-News](#)—under “Communications & Outreach” on our homepage—to stay up to date on all of the CBA’s future events.

## Increased Fees, Email Submission, and *Update* Newsletter Changes That Took Effect January 1, 2020

On January 1, 2020, a series of new laws took effect designed to assist the CBA in its regulatory oversight role and continue enabling us to fulfill our consumer protection mission.

Assembly Bill 1521 extended the CBA’s sunset date to January 2023 and also contained other provisions, some of which are highlighted below:

- License renewal and initial licensure fee increases
  - » The license renewal and initial licensure fees are now \$250. Although this increase will help the CBA’s bottom line, even set at \$250 the fee is not enough to generate sufficient revenue to establish a strong reserve. With this in mind, the CBA will be pursuing an additional increase to \$280.
- Collection of email addresses from all licensees and applicants
  - » The CBA is streamlining its communication through the use of email. We mailed letters out earlier this year with a PIN and instruction on how to securely register your email via the CBA website. Many of you have registered your email, but there are still many who need to. If you have not registered your email yet, or need to replace your PIN, please visit the email registration page (visit [www.cba.ca.gov](http://www.cba.ca.gov) and scroll to “Licensee Email Registration”).
- Electronic distribution of the *UPDATE* newsletter
  - » The *UPDATE* publication is now being distributed electronically, and stakeholders are directed to our website to read it. The move to electronic distribution saves money, lessens the environmental impact, and is responsive to stakeholder requests. Prefer the paper form? You will have the option to request a hard copy be mailed to you up to 14 days after each *UPDATE* issue is published on our website. Don’t worry if you miss the window for ordering a paper copy of *UPDATE*, or do not wish to wait for a paper copy; they are available to view and print online anytime (click on the “Communications & Outreach” tab on our homepage).

## Under the Dome

Throughout each year, the CBA advocates before the state Legislature on bills that may impact its consumer protection mission. For a complete list of bills on which the CBA has taken a position, please visit [www.cba.ca.gov](http://www.cba.ca.gov). Under the “Quick Hits” section, click “Laws and Rules” and then select “Pending Legislation.” Given the COVID-19 outbreak and the abbreviated Legislative session, as well as the focus on COVID-19-related legislation, many items that we had anticipated will not be taken up this year.

Below is a summary of the key bills the CBA has been engaged with this year.

### Assembly Bill 2276 (Irwin)

**CBA Position:** CBA Sponsored Legislation

Summary: This measure would have enabled applicants to take the CPA Exam prior to the conferral of their bachelor’s degree. In addition, the measure would have clarified that CBA applicant and licensee email addresses are private, would have provided explicit authority for all board officers to preside in the absence of the others, and would have authorized the CBA president to appoint a non-officer board member to preside over a meeting when all officers are unable to preside.

Due to COVID-19, the author will not be pursuing the measure this year. CBA staff will attempt to have the language reintroduced in the 2021 legislative year.

### Senate Bill 878 (Jones)

**CBA Position:** Support

Summary: This measure requires each board within the Department of Consumer Affairs (DCA) that issues licenses to prominently display on its website, on at least a quarterly basis, one of the following: a) The current average timeframes for processing initial and renewal license applications, or b) the combined current average timeframes for processing both initial and renewal license applications.

Additionally, boards must prominently display on their websites, on at least a quarterly basis, one of the following: a) The current average timeframes for processing each license type that the board administers, or b) the combined current average timeframes for processing all license types that the board administers.

The CBA is in full support of increased transparency and recently began posting application processing information on its website and social media.

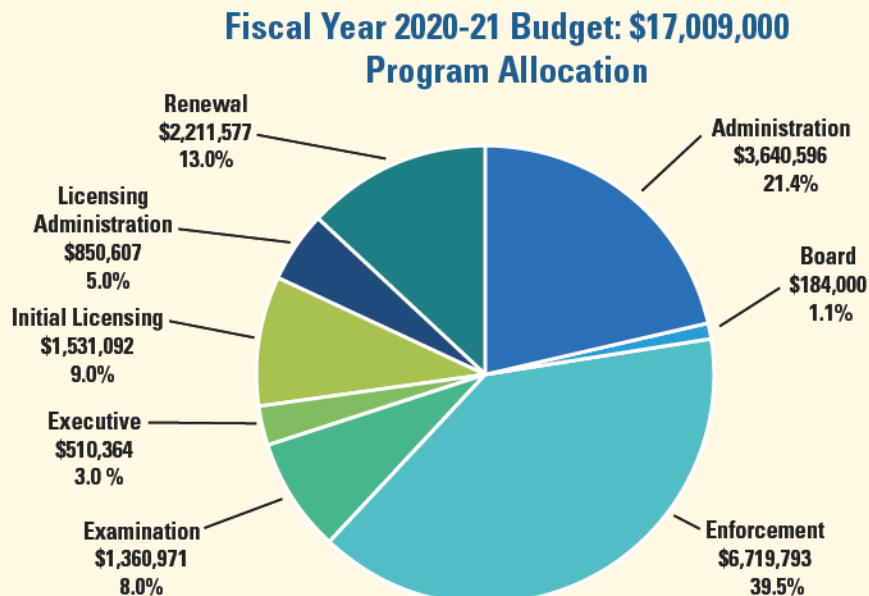
The governor signed the bill into law in September.

To learn more about bills introduced in the California Legislature, please visit [www.leginfo.legislature.ca.gov](http://www.leginfo.legislature.ca.gov).



## Your Fees at Work

The CBA allocates its budget to various organizational units to best attain its consumer protection goals while also striving to provide the best customer service to its stakeholders. The chart depicts all of the organizational units comprising the CBA and their associated funding levels for fiscal year 2020-21.



## True or False: A Licensee Can Complete CE During a Pandemic

### Answer: True

If you are intending to renew your license in an active status, you must complete 80 hours of continuing education (CE) over the preceding two-year period. With the COVID-19 outbreak and subsequent health orders, you have likely experienced an impact with regard to obtaining needed CE hours.

While the ability to obtain CE hours in the current environment may seem difficult, there are a number of self-study, webcast, and online options available that will allow you to obtain these hours without attending in person. And best of all, we do not place a limit on the number of hours you can obtain when completing self-study and webcast programs. Haven't tried these CE options? Now might be the perfect opportunity to try one of these CE presentation methods!

If you had a license expiration in March, April, or May, you now have until November 4, 2020 to complete the CE requirements. This temporary waiver of time to complete CE was issued by the director of the Department of Consumer Affairs, following an executive order by Governor Gavin Newsom. You must still complete the other license renewal requirements, including completing and submitting license renewal forms, or paying any required fees.

For additional information on CE requirements, please visit [www.cba.ca.gov](http://www.cba.ca.gov).

## Future CBA Meetings

The CBA and Committee meetings will be conducted on a video conference platform until further notice.

### Upcoming Board meetings:

November 19, 2020  
January 14-15, 2021  
March 25-26, 2021

### Upcoming EAC meetings:

December 3, 2020

### Upcoming QC meetings:

January 20, 2021

### Upcoming PROC meetings:

December 11, 2020



Please visit the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov) to confirm the date and time of the meeting. Meetings may be conducted via video conference. CBA and committee meetings are open to the public. Consumers, licensees, and all interested persons are encouraged to view and participate. Meeting information is also available by calling the CBA office at (916) 263-3680. Public notices and agendas are posted to the CBA website at least 10 days prior to meetings. All CBA meetings are webcast live and [archived](#) on the CBA website under "Communications & Outreach."

## Going Above and Beyond: CBA's Information Technology Staff Recognized

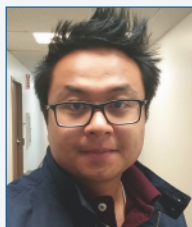
We are pleased to announce the 2019 Leadership Award of Excellence recipients are the Information Technology (IT) Team: Amir Larian, Emmanuel Estacio, Allan Taylor, Rich Andres, and David Hansen. CBA leadership presented each member of this team with a certificate acknowledging their hard work supporting the endeavors of the CBA in its mission to protect consumers.

Some of the team's accomplishments that were critical in helping the CBA succeed in achieving its mission and mandate include:

- Innovation in systems and techniques
- Assisting in ADA document compliance
- Creation of our email collection/registration system
- Paperless CBA meetings
- Website maintenance and broadcasts of meetings
- Management of systems and resources
- Positive outcome of California Military Department Security Assessment
- Overall problem solving

Amir Larian is the newest member of the IT Team, joining the CBA in August 2019. His focuses include the CBA website's development and ADA accessibility standards. Mr. Larian also assisted in the development of the user interface for the online email collection system.

Emmanuel Estacio has been with the CBA since April 2012. He provides support to all staff and CBA members with any IT issues. In addition, he handles the CBA's IT purchases, and has been an important contributor in many successful projects including the CBA's office relocation and the recent security assessment.



*Emmanuel Estacio*

Allan Taylor joined the CBA in 1998 and transferred to the IT Team in August 2000. He is responsible for database development and process applications. Mr. Taylor also played a key role in the development of the online email collection system.

Rich Andres started with the CBA in March 1998. Mr. Andres serves as our webcast specialist, producing professional



*From left to right is Amir Larian, Rich Andres, President Nancy J. Corrigan, CPA, and Dave Hansen.*

webcasts for all viewers. He also oversees the CBA's telecommunications infrastructure, manages large scale IT orders, and serves as an IT project manager for the CBA.

David Hansen is the CBA's senior IT specialist and systems administrator. He started his career with the CBA in July 1993, and his accomplishments during his time here are many. Mr. Hansen serves as lead over the IT Team, providing direction and feedback for the CBA's IT needs. He provides solutions and sets the foundation for future enhancements.

The CBA's Leadership Award of Excellence was developed to recognize and acknowledge staff whose superior performance and conduct helps the CBA meet its mission of consumer protection. Each year, this award is given to employees who have gone above and beyond in carrying out their roles. Employees nominated for this award are evaluated on a variety of factors, including:

- Providing consistently superior service through interactions with CBA staff and external stakeholders.
- Creating or implementing innovative practices, techniques, or systems resulting in significant improvements in service.
- Exhibiting a positive attitude while performing work and also with colleagues.

If you would like to recognize an employee who has gone above and beyond in your interactions, you may do so through our [online stakeholder survey](#) available via the homepage of the CBA website.

## Enforcement Process

When CBA receives a complaint, an investigation is conducted. Information regarding a complaint generally is gathered by enforcement staff, which could include a licensee's appearance before the CBA Enforcement Advisory Committee.

Following this investigation, a recommendation is made to either (1) close the case with no violation of the Accountancy Act or CBA Regulations; (2) require the licensee to take prescribed continuing education; (3) issue a citation and fine; or (4) refer the case to the Attorney General's Office for review and possible preparation of an accusation against the licensee or a statement of issues relating to the applicant.

If charges are filed against a licensee, a hearing may be held before an independent administrative law judge who submits a proposed decision to be considered by CBA, or the matter may be settled. CBA may either accept the proposed decision or decide the matter itself. Please note that CBA actions reported here may not be final. After the effective date of CBA's decision, the licensee may obtain judicial review of its decision. On occasion, a court will order a stay of CBA's decision or return the decision to CBA for reconsideration.

Copies of the accusations, decisions, and settlements regarding any of these disciplinary and/or enforcement actions are available on the CBA website, [www.cba.ca.gov](http://www.cba.ca.gov), or by sending a written request to:

**California Board of Accountancy  
Attention: Disciplinary/  
Enforcement Actions  
2450 Venture Oaks Way, Suite 300  
Sacramento, CA 95833**

Please state the licensee's name and license number, and allow 10 days for each request.

### Standard Terms of Probation

CBA may revoke, suspend, or impose probation on a license for violation of applicable statutes or regulations. In addition to any case-specific terms of probation, the standard probationary terms include:

- Obey all federal, California, other state, and local laws, including those rules relating to the practice of public accountancy in California.
- Submit, within 10 days of completion of the quarter, written reports to CBA on a form obtained from CBA. The respondent shall submit, under penalty of perjury, such other written reports, declarations, and verification of actions as are required. These declarations shall contain statements relative to respondent's compliance with all the terms and conditions of probation. Respondent shall immediately execute all release of information forms as may be required by CBA or its representatives.
- During the period of probation, appear in person at interviews or meetings as directed by CBA or its designated representative, provided such notification is accomplished in a timely manner.
- Comply with the terms and conditions of the probation imposed by CBA, and cooperate fully with representatives of CBA in its monitoring and investigation of the respondent's compliance with probation terms and conditions.

- Be subject to and permit a "practice investigation" of the respondent's professional practice. Such "practice investigation" shall be conducted by representatives of CBA, provided notification of such review is accomplished in a timely manner.
- Comply with all final orders resulting from citations issued by CBA.
- In the event respondent should leave California to reside or practice outside this state, respondent must notify CBA in writing of the dates of departure and return. Periods of non-California residency or practice outside the state shall not apply to reduction of the probationary period, or of any suspension. No obligation imposed herein, including requirements to file written reports, reimburse CBA costs, or make restitution to consumers, shall be suspended or otherwise affected by such periods of out-of-state residency or practice, except at the written direction of CBA.
- If respondent violates probation in any respect, CBA, after giving respondent notice and an opportunity to be heard, may revoke probation and carry out the disciplinary and/or enforcement order that was stayed. If an accusation or a petition to revoke probation is filed against respondent during probation, CBA shall have continuing jurisdiction until the matter is final, and the period of probation shall be extended until the matter is final.
- Upon successful completion of probation, respondent's license will be fully restored.

**Enforcement Process** Continued from Page 10**Enforcement Definitions****Accusation**

A formal document that charges violation(s) of the California Accountancy Act and/or CBA Regulations by a licensee. The charges in the accusation are allegations. Allegations are not a final determination of wrongdoing and are subject to adjudication and final review by CBA pursuant to the Administrative Procedure Act.

**Cost Recovery**

The licensee is ordered to pay CBA certain costs of investigation and prosecution including, but not limited to, attorney's fees.

**Default Decision**

The licensee failed to file a Notice of Defense or has otherwise failed to request a hearing, object, or otherwise contest the accusation. CBA takes action without a hearing based on the accusation and documentary evidence on file.

**Effective Date**

The date the disciplinary decision becomes operative.

**Probation**

The licensee may continue to engage in activities for which licensure is required, under specific terms and conditions.

**Reinstatement**

A revoked license that is restored, not sooner than one year from the date of revocation, to a clear or inactive status after petition to and approval by CBA. Reinstatement may include probation and/or terms and conditions.

**Revocation**

The individual, partnership, or corporation no longer is licensed as a result of a disciplinary action.

**Stayed**

The action does not immediately take place and may not take place if the licensee complies with other conditions (such as a probation term).

**Stipulation**

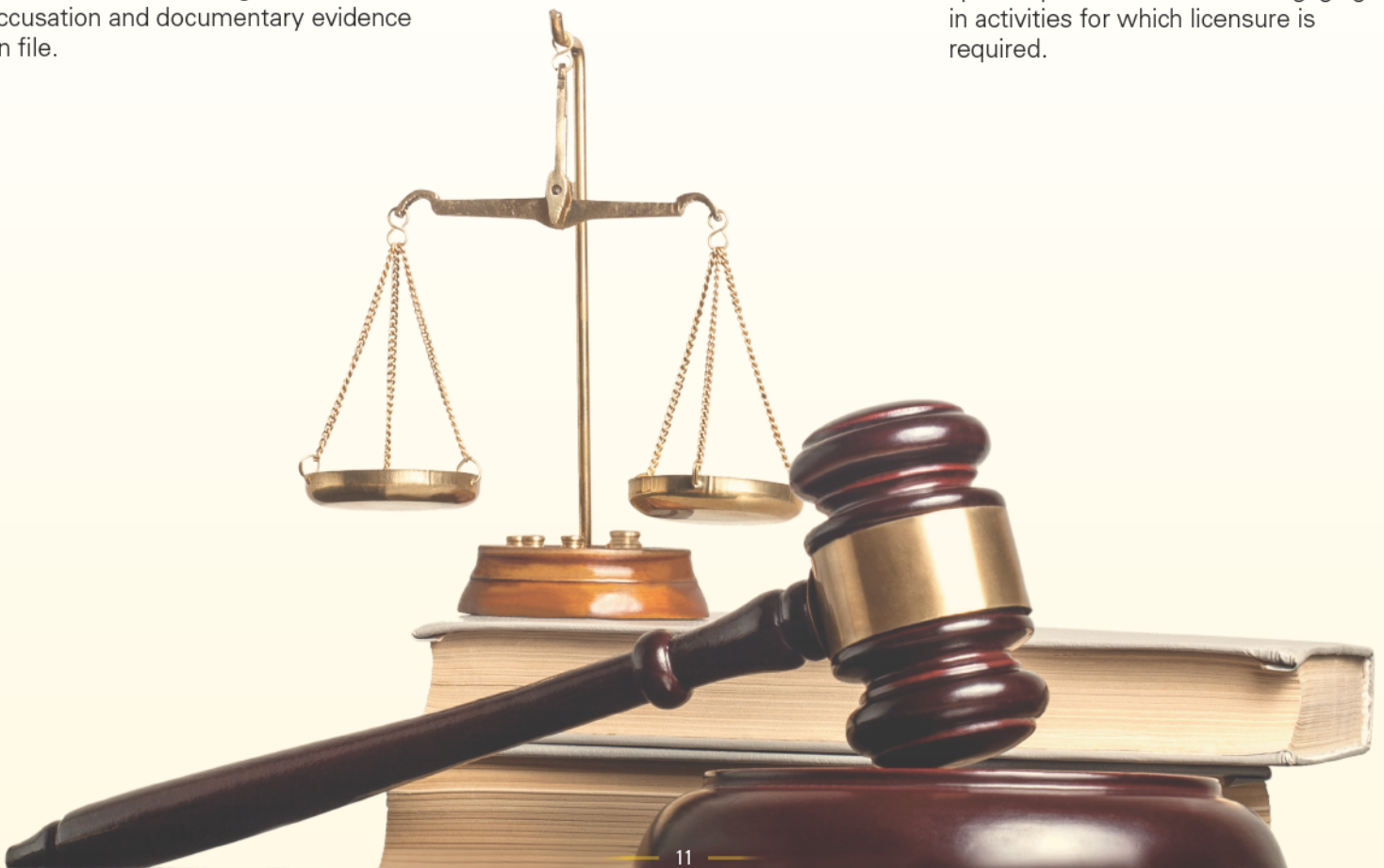
The matter is negotiated and settled without going to hearing.

**Surrendered**

The licensee has surrendered the license. The individual, partnership, or corporation no longer is licensed. CBA, however, may impose discipline against a surrendered license in certain circumstances. Surrender also may require certain conditions be met should the former licensee ever choose to reapply for licensure.

**Suspension**

The licensee is prohibited for a specific period of time from engaging in activities for which licensure is required.



## Enforcement Actions

### CPA Revocations

#### **BERGER, LEO** **LEO BERGER & ASSOCIATES**

Tarzana  
(CPA 21172 and FNP 1429)

**Disciplinary Actions/License Restrictions:**  
Probation revoked. Revocation of CPA and FNP license, via proposed decision.

**Effective August 31, 2020**

**Causes for Discipline:**  
Following an administrative hearing, the CBA adopted the proposed decision issued by the Administrative Law Judge, which upheld the following causes for discipline in Petition to Revoke Probation Case No. D1-2018-4: (1) Failure to Comply with Cost Reimbursement; (2) Failure to Submit Written Reports; (3) Failure to Comply with Probation; (4) Failure to Comply with Citations; (5) Failure to Maintain Active License.

Mr. Berger's probation is subject to revocation because he failed to comply with Probation Condition 2, Cost Reimbursement.

Mr. Berger's probation is subject to revocation because he failed to comply with Probation Condition 3, Submit Written Reports.

Mr. Berger's probation is subject to revocation because he failed to comply with Probation Condition 5, Comply with Probation.

Mr. Berger's probation is subject to revocation because he failed to comply with Probation Condition 7, Comply with Citations.

Mr. Berger's probation is subject to revocation because he failed to comply with Probation Condition 16, Maintain Active License.

**For Violations Of:**  
Decision and Order Case No. AC-2018-4, Probation Conditions: 2, 3, 5, 7, and 16.

#### **BRADFORD, DWAYNE**

Colorado Springs, CO  
(CPA 126080)

**Disciplinary Actions/License Restrictions:**  
Revocation of CPA license, via proposed decision.

**Effective May 13, 2020**

**Causes for Discipline:**  
Following an administrative hearing, the CBA adopted the proposed decision issued by the Administrative Law Judge, which upheld the following causes for discipline in Accusation Case No. AC-2020-5: (3) Prohibited Disclosure of Confidential Information; (4) Failure to Retain Working Papers; (5) Compliance with Standards; (6) Failure to Respond to Board Inquiry; and (7) Continuing Education Requirements.

Mr. Bradford subjected his certificate to disciplinary action in that he disclosed the confidential information of numerous clients without their permission when he abandoned his office and gave his client files to J.K.

Mr. Bradford subjected his certificate to disciplinary action in that he failed to adopt reasonable procedures for the safe custody of working papers, and failed to retain working papers for a period sufficient to meet the needs of the licensee's practice and to satisfy applicable professional standards and pertinent requirements for record retention.

Mr. Bradford subjected his certificate to disciplinary action in that he failed to prepare and file tax returns for his clients, and abandoned his client's files without returning the files to his clients. In doing so, Mr. Bradford failed to comply with American Institute of Certified Public Accountants' Code of Professional Ethics 0.300.030 and 0.300.060 by failing to demonstrate a commitment to professionalism as a certified public accountant, and by not acting in the best interests of his clients.

Mr. Bradford subjected his certificate to disciplinary action in that he failed to respond to an inquiry from the CBA mailed to Mr. Bradford on August 31, 2018, requesting a written statement regarding Complainant B.C.'s allegations.

Mr. Bradford subjected his certificate to disciplinary action in that he failed to complete a minimum of 20 hours of continuing education in the first year of his two-year renewal period for the period that ended January 31, 2019.

**For Violations Of:**  
Business and Professions Code, Division 3, Chapter 1, §§ 5063.3 and 5100(g).

California Code of Regulations, Title 16, Division 1, §§ 52, 54.1, 58, 68.1, and 87(a)(1).

## CPA Revocations

### GROOM, KENDALL J.

Fresno  
(CPA 33380)

#### Disciplinary Actions/License Restrictions:

Revocation of CPA license, via default decision.

Effective June 17, 2020

#### Causes for Discipline:

Accusation Case No. AC-2020-21 contains the following allegations: (1) Discipline by an Agency of the Federal Government.

Mr. Groom is subject to disciplinary action in that on or about August 1, 2019, Mr. Groom was disciplined by the Securities and Exchange Commission.

#### For Violations Of:

Business and Professions Code, Division 1, Chapter 1, § 141; Division 3, Chapter 1, §§ 5100(h) and (l).

### PEDERSEN, CAROL ANN

Long Beach  
(CPA 24317)

#### Disciplinary Actions/License Restrictions:

Revocation of CPA license, via default decision.

Effective August 31, 2020

#### Causes for Discipline:

Accusation Case No. AC-2020-27 contains the following allegations: (1) Conviction of a Substantially Related Crime; (2) Dishonesty; (3) Fraud; (4) Gross Negligence; (5) Repeated Negligent Acts; (6) Failure to Report Reportable Events to the Board; (7) Suspension or Revocation of the Right to Practice Before Any Governmental Body or Agency; (8) Fiscal Dishonesty; (9) Breach of Fiduciary Responsibility; (10) Knowing Preparation of False Information/Documents; (11) Obtaining Money by False Pretenses—Misappropriation of Funds; (12) Discipline by the U.S. Securities and Exchange Commission.

Ms. Pedersen is subject to disciplinary action in that she was convicted of a crime substantially related to the qualifications, functions or duties of a certified public accountant or public accountant.

Ms. Pedersen is subject to disciplinary action in that she committed acts of dishonesty.

Ms. Pedersen is subject to disciplinary action in that she committed acts of fraud.

Ms. Pedersen is subject to disciplinary action in that she committed acts constituting gross negligence

Ms. Pedersen is subject to disciplinary action in that she committed repeated negligent acts.

Ms. Pedersen is subject to disciplinary action in that she failed to notify the CBA in writing within 30 days of sustaining the civil judgment of criminal conviction.

Ms. Pedersen is subject to disciplinary action in that she was barred from association with any broker, dealer, investment adviser, municipal securities dealer, municipal advisor, transfer agent, or nationally recognized statistical rating organization practicing before the United States Securities and Exchange Commission, a governmental body or agency.

Ms. Pedersen is subject to disciplinary action in that she committed acts constituting fiscal dishonesty.

Ms. Pedersen is subject to disciplinary action in that she committed acts constituting a breach of fiduciary responsibility.

Ms. Pedersen is subject to disciplinary action in that she prepared and disseminated false statements of account in support of her misappropriation of investor funds.

Ms. Pedersen is subject to disciplinary action in that she obtained money by false pretenses and misappropriated the funds.

Ms. Pedersen is subject to disciplinary action in that she was imposed discipline, penalty, or sanctions by the United States Securities and Exchange Commission.

#### For Violations Of:

Business and Professions Code, Division 1, Chapter 1, § 141. Business and Professions Code, Division 1.5, Chapter 3, § 490. Business and Professions Code, Division 3, Chapter 1, §§ 490, 141, 5063, 5100(a), (c), (g), (h), (i), (j), (k), and (l).

California Code of Regulations, title 16, § 99.

## Other Enforcement Actions

### Other Enforcement Actions:

#### **BRUNER, DAVID DENNIS DAVID D. BRUNER CPA, INC**

Merced  
(CPA 73235 and COR 5856)

#### **Disciplinary Actions/License Restrictions:**

Revocation of license with the revocation previously stayed in CBA Decision and Order AC-2017-102 hereby extended for an additional eighteen (18) months from the previous probation termination date by stipulated settlement, now scheduled to end on December 25, 2022, on the following terms and conditions.

Mr. Bruner and David D. Bruner CPA, Inc (Corporation) shall be jointly and severally liable to reimburse the CBA \$5,455.46 for its investigation and prosecution costs.

Mr. Bruner and the Corporation shall be permanently prohibited from engaging in and performing any audits, reviews, or other attestation services until such time, if ever, Mr. Bruner and the Corporation successfully petition the CBA for the reinstatement of the ability to perform audits, reviews, or other attestation services.

During the period of probation, all compilation reports and work papers shall be subject to peer review by a Board-recognized peer review program provider pursuant to Business and Professions Code section 5076 and California Code of Regulations, Title 16, Division 1, Article 6, commencing with section 38, at Mr. Bruner's and the Corporation's expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer. Within 45 days of the peer review report being accepted by a Board-recognized peer review program provider, Mr. Bruner and the Corporation shall submit to the CBA a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the Board-recognized peer review program provider. Mr. Bruner and the Corporation shall also submit, if available, within 45 days from the date of request by the CBA or its designee, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

During the period of probation, if Mr. Bruner and the Corporation undertake a compilation engagement, Mr. Bruner and the Corporation shall submit to the CBA as an attachment to the required quarterly report a listing of the same. The CBA or its designee may select one or more and the resulting report and financial statement and all related working papers must be submitted to the CBA or its designee upon request.

Mr. Bruner and the Corporation shall maintain an active license status.

Other standard terms of probation.

**Effective June 3, 2020**

#### **Causes for Discipline:**

Accusation and Petition to Revoke Probation Case No. D1-2017-102 contains the following allegations: (1) Gross Negligence or Repeated Negligent Acts; (2) Review Report in Compliance with Standards; (3) Failure to Obey All Laws; (4) Failure to Comply with Probation.

Mr. Bruner is subject to disciplinary action in that he issued a review report demonstrating gross negligence and repeated acts of negligence in the performance of a review engagement.

Mr. Bruner is subject to disciplinary action in that he failed to complete and issue a review report for client P.H. that conformed to applicable professional standards.

Mr. Bruner and the Corporation's probation is subject to revocation because they failed to comply with Probation Condition 1, Obey All Laws.

Mr. Bruner and the Corporation's probation is subject to revocation because they failed to comply with Probation Condition 5, Comply with Probation.

#### **For Violations Of:**

Business and Professions Code, Division 3, Chapter 1, §§ 5062 and 5100(c) and (g). California Code of Regulations, title 16, § 58.

Decision and Order Case No. AC-2017-102, Probation Conditions: 1 and 5.

#### **CHANG, THOMAS CHINGTANG**

Los Angeles, CA  
(CPA 98333)

#### **Disciplinary Actions/License Restrictions:**

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Chang shall reimburse the CBA \$3,361.16 for its investigation and prosecution costs.

Mr. Chang shall complete four hours of continuing education in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the continuing requirements for relicensing.

## Other Enforcement Actions

Mr. Chang shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the continuing education requirements for relicensing.

Mr. Chang shall maintain an active license status.

Mr. Chang shall comply with the United States Securities and Exchange Commission Order in the administrative matter titled In the Matter of Thomas Chang, CPA, File No. 3-19226.

Other standard terms of probation.

### Effective August 31, 2020

#### Causes for Discipline:

Accusation Case No. AC-2020-10 contains the following allegation: (1) Right to Practice Before Governmental Body or Agency; (2) Discipline by the U.S. Securities and Exchange Commission.

Mr. Chang is subject to disciplinary action in that his right/privilege to practice as an accountant before the United States Securities and Exchange Commission, a governmental body or agency, was suspended or revoked.

Mr. Chang is subject to disciplinary action in that on or about July 1, 2019, he was imposed discipline, penalty, or sanctions by the United States Securities and Exchange Commission.

#### For Violations Of:

Business and Professions Code, Division 1, Chapter 1, § 141.  
Business and Professions Code, Division 3, Chapter 1, §§ 5100(h) and (l).

## JC & ASSOCIATES, A PROFESSIONAL CORPORATION JOONSUP CHUNG

Irvine  
(COR 6915 and CPA 99129)

#### Disciplinary Actions/License Restrictions:

Revocations stayed with three years' probation, via stipulated settlement.

JC & Associates, A Professional Corporation (Corporation) and Mr. Chung shall be jointly and severally liable for reimbursing the CBA \$2,371.74 for its investigation and prosecution costs.

Mr. Chung shall complete four hours of continuing education in ethics. The hours shall be completed within 180 days of

the effective date of the CBA's decision and order and are in addition to the continuing education requirements for relicensing.

Mr. Chung shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the continuing education requirements for relicensing.

The Corporation and Mr. Chung shall be permanently prohibited from engaging in and performing all audit, review, compilation, or other attestation engagements. This condition shall continue until such time, if ever, the Corporation and Mr. Chung successfully petition the CBA for the reinstatement of the ability to perform audits, reviews, compilations, or other attestation services.

The Corporation and Mr. Chung shall pay the CBA an administrative penalty in the amount of \$1,500.00 for violation of Section 5100, subdivision (g) of the California Accountancy Act.

The Corporation and Mr. Chung shall maintain an active license status.

Other standard terms of probation.

### Effective July 22, 2020

#### Causes for Discipline:

First Amended Accusation Case No. AC-2019-68 contains the following allegation: (1) Failure to Comply with Peer Review; (2) Failure to Comply with Citation.

The Corporation and Mr. Chung have subjected their licenses to disciplinary action in that they failed to enroll in and obtain a peer review as required.

The Corporation and Mr. Chung have subjected their licenses to disciplinary action in that they failed to pay a \$250 administrative fine and failed to comply with Citation Order CT-2019-364 ordering the firm to comply with all CBA statutes and regulations and to provide copies of audit reports and the universe of work papers for SB 401(k) Plan and F, Inc. 401(k) Plan issued before August 23, 2017.

#### For Violations Of:

Business and Professions Code, Division 3, Chapter 1, §§ 5076 and 5100(g).

California Code of Regulations, title 16, §§ 40, 41, and 95.4.





## Other Enforcement Actions

Other standard terms of probation.

**Effective June 17, 2020**

### Causes for Discipline:

Accusation Case No. AC-2019-48 contains the following allegation: (1) Fiscal Dishonesty; (2) Breach of Fiduciary Responsibility; (3) Obtaining Money by False Pretenses; (4) Dishonesty; (5) Unprofessional Conduct.

The Corporation and Mr. Brambila are subject to disciplinary action in that they committed acts constituting fiscal dishonesty.

The Corporation and Mr. Brambila are subject to disciplinary action in that they committed acts constituting a breach of fiduciary responsibility.

The Corporation and Mr. Brambila are subject to disciplinary action in that they obtained money by false pretenses.

The Corporation and Mr. Brambila are subject to disciplinary action in that they committed acts of dishonesty.

The Corporation and Mr. Brambila are subject to disciplinary action in that they committed acts constituting unprofessional conduct.

### For Violations Of:

Business and Professions Code, Division 3, Chapter 1, §§ 5100, 5100(c), (i), and (k).

## FILKOSKI, MICHAEL F.

Denver, CO  
(CPA 91177)

### Disciplinary Actions/License Restrictions:

Surrender of CPA license, via stipulated surrender.

Mr. Filkoski shall pay the CBA its costs of investigation and enforcement in the amount of \$2,742.50 prior to the issuance of a new or reinstated license.

**Effective June 3, 2020**

### Causes for Discipline:

Accusation Case No. AC-2020-29 contains the following allegations: (1) Disciplinary Action Taken by An Agency of the Federal Government; (2) Failure to Report Discipline.

Mr. Filkoski is subject to disciplinary action in that on or about August 21, 2019, he was disciplined by the United States Securities and Exchange Commission.

Mr. Filkoski is subject to disciplinary action in that he failed to report to the CBA in writing within 30 days of his knowledge of the opening or initiation of investigation by the United States Securities and Exchange Commission.

### For Violations Of:

Business and Professions Code, Division 1, Chapter 1, § 141. Business and Professions Code, Division 3, Chapter 1, §§ 5063(b)(3) and 5100(g), (h), and (l).

## GREGORY, ALAN DOUGLAS

Salt Lake City, UT  
(CPA 78300)

### Disciplinary Actions/License Restrictions:

Surrender of CPA license, via stipulated surrender.

Mr. Gregory shall pay the CBA its costs of investigation and enforcement in the amount of \$2,706.98 prior to issuance of a new or reinstated license.

**Effective May 27, 2020**

### Causes for Discipline:

Accusation Case No. AC-2020-24 contains the following allegations: (1) Unprofessional Conduct – Imposition of Discipline by the Public Company Accounting Oversight Board; (2) Failure to Report.

Mr. Gregory is subject to disciplinary action in that he was disciplined by the Public Company Accounting Oversight Board.

Mr. Gregory is subject to disciplinary action in that he failed to timely report, in writing, the circumstances of the Public Company Accounting Oversight Board's investigation to the CBA.

### For Violations Of:

Business and Professions Code, Division 3, Chapter 1, §§ 5063 and 5100(g) and (l).

## Other Enforcement Actions

### JUNG & LEE ACCOUNTANCY CORPORATION JAMES H. JUNG

Los Angeles  
(COR 5656 and CPA 42410)

#### Disciplinary Actions/License Restrictions:

Revocation stayed with three years' probation, via stipulated settlement.

Jung & Lee Accountancy Corporation (the Corporation) and Mr. Jung shall be jointly and severally responsible for reimbursing the CBA \$8,000.00 for its investigation and prosecution costs.

Mr. Jung shall complete four (4) hours of continuing education in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the continuing education requirements for relicensing.

Mr. Jung shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the continuing education requirements for relicensing.

The Corporation and Mr. Jung shall be permanently prohibited from engaging in and performing any audits, reviews, compilations, and other attestation services. This condition shall continue until such time, if ever, that the Corporation and Mr. Jung successfully petition the CBA for the reinstatement of the ability to engage in and perform audits, reviews, compilations, and other attestation services.

The Corporation and Mr. Jung shall maintain an active license status.

Other standard terms of probation.

**Effective May 13, 2020**

#### Causes for Discipline:

Accusation Case No. AC-2019-51 contains the following allegations: (1) Repeated Acts of Negligence; (2) Violation of B&P Code Section 5097: Audit Documentation; (3) Report Conforming to Professional Standards; (4) Compliance with Professional Standards.

The Corporation and Mr. Jung are subject to disciplinary action in that they committed repeated acts of negligence with respect to the HEC audit.

The Corporation and Mr. Jung are subject to disciplinary action in that their audit documentation was insufficient in violation of section 5097.

The Corporation and Mr. Jung are subject to disciplinary action in that they willfully violated section 5062 by issuing an independent auditor's report that fails to conform to professional standards.

The Corporation and Mr. Jung are subject to disciplinary action in that they willfully violated California Code of Regulations, title 16, section 58 by failing to comply with applicable professional standards, including Generally Accepted Auditing Standards and Department of Business Oversight requirements, with respect to the HEC audit engagement.

#### For Violations Of:

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5097, and 5100(c), (e), and (g).

California Code of Regulations, title 16, § 58.

### KETELAAR, ERIK ALLEN

Scottsdale, AZ  
(CPA 116635)

#### Disciplinary Actions/License Restrictions:

Surrender of CPA license, via stipulated surrender.

Mr. Ketelaar shall pay the CBA for its costs of investigation and enforcement in the amount of \$1,725.50 prior to the issuance of a new or reinstated license.

**Effective May 13, 2020**

#### Causes for Discipline:

Accusation and Petition to Revoke Probation Case No. D1-2016-103 contains the following allegations: (1) Substantially Related Criminal Conviction; (2) Dishonesty and Fraud; (3) Fiscal Dishonesty or Breach of Fiduciary Responsibility; (4) Knowing Preparation of False Information; (5) Embezzlement, Theft, Misappropriation of Funds or Property; (6) Willful Violation – Failure to Report; (7) Failure to Obey All Laws; (8) Failure to Pay Cost Reimbursement as Ordered; (9) Failure to Submit Written Reports; (10) Failure to Maintain Active License Status; (11) Failure to Comply with Probation.

Mr. Ketelaar is subject to disciplinary action in that he has been convicted of a criminal conviction substantially related to the qualifications, functions, or duties of a CPA.

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## Other Enforcement Actions

Mr. Ketelaar is subject to disciplinary action in that he has committed acts of dishonesty and fraud in engagements for approximately eighteen (18) of his individual clients.

Mr. Ketelaar is subject to disciplinary action in that he has committed acts of fiscal dishonesty and breached his fiduciary responsibility to approximately eighteen (18) of his individual clients.

Mr. Ketelaar is subject to disciplinary action in that he knowingly prepared, published, or disseminated false, fraudulent, or materially misleading information.

Mr. Ketelaar is subject to disciplinary action in that he committed acts constituting embezzlement, theft, misappropriation of funds, or obtaining money by fraudulent means or false pretenses.

Mr. Ketelaar is subject to disciplinary action in that he willfully violated section 5063, subdivisions (a)(1)(A), (B), and (C), by failing to report to the CBA within thirty (30) days of the occurrence of his felony conviction that is related to the qualifications, functions, or duties of a CPA, which also involved theft, embezzlement, misappropriation of funds, breach of fiduciary responsibility, and the preparation, publication, or dissemination of false, fraudulent, or materially misleading information.

Mr. Ketelaar's probation is subject to revocation because he failed to comply with Probation Condition 1, Obey All Laws.

Mr. Ketelaar's probation is subject to revocation because he failed to comply with Probation Condition 2, Pay Cost Reimbursement as Ordered.

Mr. Ketelaar's probation is subject to revocation because he failed to comply with Probation Condition 3, Submit Written Reports.

Mr. Ketelaar's probation is subject to revocation because he failed to comply with Probation Condition 12, Maintain Active License Status.

Mr. Ketelaar's probation is subject to revocation because he failed to comply with Probation Condition 5, Comply with Probation.

### For Violations Of:

Business and Professions Code, Division 1.5, Chapter 3, § 490(a); Division 3, Chapter 1, §§ 5063(a)(1)(A), (B), and (C), and 5100(a), (c), (g), (i), (j), and (k).

Decision and Order AC-2016-103 Probation Conditions: 1, 2, 3, 5, and 12.

## KLEIN, LESLIE

Los Angeles  
(CPA 67454)

### Disciplinary Action/License Restrictions:

Surrender of CPA license, via stipulated surrender.

Mr. Klein shall pay the CBA for its costs of investigation and enforcement in the amount of \$30,000 prior to the issuance of a new or reinstated license.

**Effective May 13, 2020**

### Causes of Discipline:

Accusation Case No. AC-2019-62 contains the following allegations: (1) Breach of Fiduciary Responsibility; (2) Knowing Preparation of Misleading Financial Information; (3) Failure to Comply with Professional Standards; (4) Failure to Respond to CBA Inquiry; (5) Unprofessional Conduct; (6) Willful Violation.

Mr. Klein is subject to disciplinary action in that he breached his fiduciary responsibility as a Trustee to consumer H.S.

Mr. Klein is subject to disciplinary action in that he provided consumer H.S. with false or misleading information about the "investment" of consumer H.S.'s funds.

Mr. Klein is subject to disciplinary action in that he failed to perform his responsibilities in accordance with professional standards promulgated by the American Institute of Certified Public Accountants Code of Professional Conduct and Statements on Standards in Personal Financial Planning.

Mr. Klein is subject to disciplinary action in that he, through his attorney, made statements to the CBA that were not true and accurate.

Mr. Klein is subject to disciplinary action in that he exerted undue influence over consumer H.S.

Mr. Klein is subject to disciplinary action in that he willfully violated provisions of Business and Professions Code, Division 3, Chapter 1, failed to comply with professional standards, failed to comply with court orders, and made false statements in response to the CBA's inquiry.

### For Violations Of:

Business and Professions Code, Division 3, Chapter 1, §§ 5100 and 5100(g), (i), and (j).

California Code of Regulations, title 16, §§ 52 and 58.

## Other Enforcement Actions

### MAGNUSON, SCOTT DAVID

Denver, CO  
(CPA 94608)

#### Disciplinary Actions/License Restrictions:

Surrender of CPA license, via stipulated surrender.

Mr. Magnuson shall pay the CBA its costs of investigation and enforcement in the amount of \$3,728.75 prior to issuance of a new or reinstated license.

**Effective August 31, 2020**

#### Causes for Discipline:

Accusation Case No. AC-2020-30 contains the following allegations: (1) Disciplinary Action Taken by An Agency of the Federal Government; (2) Failure to Report Discipline.

Mr. Magnuson is subject to disciplinary action in that on or about August 21, 2019, he was disciplined by the United States Securities and Exchange Commission.

Mr. Magnuson is subject to disciplinary action in that he failed to report to the CBA in writing within 30 days of his knowledge of the opening or initiation of investigation by the United States Securities and Exchange Commission.

#### For Violations Of:

Business and Professions Code, Division 1, Chapter 1, § 141.  
Business and Professions Code, Division 3, Chapter 1,  
§§ 5063(b)(3), and 5100(g), (h), and (l).

### MASON, MARVIN DOUGLAS

Woodland Hills  
(CPA 24992)

#### Disciplinary Actions/License Restrictions:

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Mason shall reimburse the CBA \$9,763.43 for its investigation and prosecution costs.

During the period of probation, Mr. Mason shall be prohibited from performing audits, reviews, compilations, or other attestation services.

After the completion of probation, Mr. Mason shall be permanently prohibited from engaging in and performing any audits, reviews, compilations, or other attestation services. This condition shall continue until such time, if ever, Mr. Mason successfully petitions the CBA for reinstatement of the ability to perform audits, reviews, compilations, or other attestation services.

Mr. Mason shall complete four hours of CE in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Mason shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the CE requirements for relicensing.

Mr. Mason shall maintain an active license status.

Mr. Mason shall pay to the CBA an administrative penalty in the amount of \$2,500 for violation of Section 5100, subdivision (g), of the California Accountancy Act.

Other standard terms of probation.

**Effective August 31, 2020**

#### Causes for Discipline:

Accusation Case No. AC-2019-67 contains the following allegations: (1) Failure to Enroll in and Obtain a Peer Review; (2) Failure to Complete Continuing Education; (3) Failure to Respond to CBA Inquiry; (4) Failure to Comply with Citation.

Mr. Mason is subject to disciplinary action for failing to enroll in and obtain a peer review, and for failing to submit the requisite Peer Review Reporting Form for his license renewal period ended August 31, 2017.

Mr. Mason is subject to disciplinary action for failing to complete requisite hours of continuing education, and for failing to submit a license renewal application verifying completion of continuing education for his license renewal period ended August 31, 2017.

Mr. Mason is subject to disciplinary action for failing to respond to multiple CBA inquiries within 30 days.

Mr. Mason is subject to disciplinary action for failing to comply with Citation No. CT-2018-49.

## Other Enforcement Actions

### For Violations Of:

Business and Professions Code, Division 1, Chapter 1, § 125.9. Business and Professions Code, Division 3, Chapter 1, §§ 5076(a) and 5100(g).

California Code of Regulations, Title 16, §§ 40, 41, 45, 52, 87, 89, and 95.4.

### MORITA, DENNIS D.

Lodi  
(CPA 17037)

### Disciplinary Actions/License Restrictions:

Surrender of CPA license, via stipulated surrender.

Mr. Morita shall pay the CBA its costs of investigation and enforcement in the amount of \$32,858.63 prior to issuance of a new or reinstated license.

**Effective June 3, 2020**

### Causes for Discipline:

Accusation Case No. AC-2019-22 contains the following allegations: (1) Gross and/or Repeated Acts of Negligence; (2) Inadequate Audit Documentation; (3) Report Failing to Comply with Professional Standards; (4) Compliance with Standards; (5) Practicing Without a Permit; (6) Enrollment and Participation in Peer Review; (7) Firm Responsibilities in Peer Review; (8) Reporting to the Board; (9) Failure to Respond to Board Inquiry; (10) Control and Reporting; (11) False and Misleading Statements in Peer Review Reporting.

Mr. Morita is subject to disciplinary action in that he committed acts constituting extreme departures from professional standards and gross negligence.

Mr. Morita is subject to disciplinary action in that he failed to maintain audit documentation supporting the procedures applied, tests performed, evidence obtained, and relevant conclusions reached in his Employee Retirement Income Security Act (ERISA) audit of the Plan. Additionally, Mr. Morita failed to maintain audit documentation supporting his ERISA audit of the Plan for at least seven years, as required by Business and Professions Code section 5097, subdivision (e).

Mr. Morita is subject to disciplinary action in that he failed to issue a report conforming to professional standards.

Mr. Morita is subject to disciplinary action in that he failed to comply with all applicable professional standards, including, but not limited to, Generally Accepted Auditing Standards and Audit and Accounting Guides for Employee Benefit Plans.

Mr. Morita is subject to disciplinary action in that he engaged in the practice of public accountancy without a valid permit during the time period between May 1, 2016, to August 15, 2016.

Mr. Morita is subject to disciplinary action in that he failed to obtain the required peer review report.

Mr. Morita is subject to disciplinary action in that he failed to enroll with a CBA-recognized peer review program provider.

Mr. Morita is subject to disciplinary action in that he failed to timely submit a completed Peer Review Reporting Form to the CBA.

Mr. Morita is subject to disciplinary action in that he failed to respond to inquiries from the CBA within 30 days.

Mr. Morita is subject to disciplinary action in that he violated continuing education requirements for the license renewal periods ending April 30, 2012, and April 30, 2014.

Mr. Morita is subject to disciplinary action in that he submitted false, fraudulent or misdealing statements in support of his peer review reporting.

### For Violations Of:

Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5062, 5097, and 5100(c), (e), and (g).

California Code of Regulations, title 16, sections: 40, 41, 45, 45(c), 52, 58, 87, and 89.

### OWENS, ROBERT ALLEN

### OWENS, MOSKOWITZ & ASSOCIATES, INC.

Laguna Niguel  
(CPA 35901 and COR 3288)

### Disciplinary Actions/License Restrictions:

Revocations stayed with three years' probation, via stipulated settlement.

Mr. Owens and Owens, Moskowitz & Associates, Inc. (Corporation) shall be jointly and severally liable to reimburse the CBA \$26,282.50 for its investigation and prosecution costs.

Mr. Owens shall complete four hours of continuing education in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the continuing education requirements for relicensing.

## Other Enforcement Actions

Mr. Owens shall complete a CBA-approved Regulatory Review course. The course shall be within 180 days of the effective date of the CBA's decision and order and is in addition to the continuing education requirements for relicensing.

Mr. Owens shall complete and provide proper documentation of 24 hours of professional education courses in generally accepted auditing standards. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the continuing education requirements for relicensing.

During the period of probation, all audit, review, and compilation reports and work papers shall be subject to peer review by a CBA-recognized peer review program provider pursuant to California Business and Professions Code Section 5076 and California Code of Regulations, Title 16, Division 1, Article 6, commencing with section 38, at Mr. Owens and the Corporation's expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer. Within 45 days of the peer review report being accepted by a CBA-recognized peer review program provider, Mr. Owens and the Corporation shall submit to the CBA a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the CBA-recognized peer review program provider. Mr. Owens and the Corporation shall also submit, if available, any materials documenting completion of any or all the prescribed remedial or corrective actions.

During the period of probation, if Mr. Owens and the Corporation undertake an audit, review or compilation engagement, Mr. Owens and the Corporation shall submit to the CBA as an attachment to the required quarterly report a listing of the same. The CBA or its designee may select one or more from each category and the resulting report and financial statement and all related working papers must be submitted to the CBA or its designee upon request.

Mr. Owens and the Corporation shall pay to the CBA an administrative penalty in the amount of \$2,500 for violation of Section(s) 5100 and 5156 of the California Accountancy Act.

Mr. Owens and the Corporation shall maintain an active license status.

Other standard terms of probation.

**Effective June 17, 2020**

### Causes for Discipline:

Accusation Case No. AC-2020-4 contains the following allegations: (1) Repeated Acts of Negligence; (2) Failure to Comply with Professional Standards; (3) Report Failing to Conform to Professional Standards; (4) Failure to Obtain Sufficient Appropriate Audit Evidence; (5) False or Misleading Advertising; (6) Unprofessional Conduct.

Mr. Owens and the Corporation's certificates are subject to disciplinary action in that they engaged in repeated acts of negligence evidencing a violation of applicable professional standards and indicating a lack of competency in the practice of public accountancy.

Mr. Owens and the Corporation's certificates are subject to disciplinary action in that they failed to comply with all applicable professional standards, including but not limited to generally accepted accounting principles and generally accepted auditing standards requirements.

Mr. Owens and the Corporation's certificates are subject to disciplinary action in that they issued an auditor's report which failed to conform to professional standards.

Mr. Owens and the Corporation's certificates are subject to disciplinary action in that they failed to obtain sufficient appropriate audit information to support the audit.

Mr. Owens and the Corporation's certificates are subject to disciplinary action in that they advertised their services under Owens, Moskowitz & Associates' prior name.

Mr. Owens and the Corporation's certificates are subject to disciplinary action in that the aforementioned conduct, alleged above, constitutes unprofessional conduct by the individual CPA and the accountancy corporation due to the conduct of its sole shareholder under the firm's registration.

**For Violations Of:**

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5097, 5100, 5100(c), (e), and (g), and 5156.

California Code of Regulations, Title 16, §§ 58, 63, and 68.2.

## Other Enforcement Actions

### PIERCE, FRANCIS F.

Chino  
(CPA 40475)

#### **Disciplinary Actions/License Restrictions:**

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Pierce shall reimburse the CBA \$14,013.82 for its investigation and prosecution costs.

Mr. Pierce shall complete four hours of continuing education in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the CE requirements for relicensing.

Mr. Pierce shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the continuing education requirements for relicensing.

Mr. Pierce shall be permanently prohibited from engaging in and performing audits, reviews, compilations, or other attestation engagements. This condition shall continue until such time, if ever, Mr. Pierce successfully petitions the CBA for reinstatement of the ability to perform audits, reviews, compilations, or other attestation services.

Mr. Pierce shall maintain an active license status.

Other standard terms of probation.

**Effective May 13, 2020**

#### **Causes for Discipline:**

Accusation Case No. AC-2019-64 contains the following allegations: (1) Gross Negligence and Repeated Acts of Negligence; (2) Failure to Obtain Audit Documentation; (3) Failure of Report to Conform to Professional Standards; (4) Failure to Comply with Professional Standards; (5) Failure to Document Subsequent Changes in Audit Documentation; (6) Willful Violation of the Accountancy Act and professional standards.

Mr. Pierce is subject to disciplinary action in that his conduct included repeated acts of negligence and gross negligence in the performance of the 2015 and 2016 audit engagements.

Mr. Pierce is subject to disciplinary action in that he failed to obtain sufficient appropriate audit documentation to support either the financial statements issued or the opinions rendered thereon.

Mr. Pierce is subject to disciplinary action in that failed to obtain sufficient appropriate audit documentation to support either the financial statements issued or the opinions rendered thereon, the reports issued are inappropriate and fail to comply with professional standards.

Mr. Pierce is subject to disciplinary action in that his audit engagement did not comply with professional standards including Generally Accepted Auditing Standards, Generally Accepted Accounting Principles, Generally Accepted Government Auditing Standards, the United States Department of Housing and Urban Development requirements, and the American Institute of Certified Public Accountants Code of Conduct.

Mr. Pierce is subject to disciplinary action in that some of his audit documentation was completed after the date of the financial statements. Mr. Pierce failed to include the required documentation of what was added or changed, by whom, when, and why.

Mr. Pierce is subject to disciplinary action in that he willfully violated provisions of the Business and Professions Code, Division 3, Chapter 1, and failed to comply with professional standards. Many of the departures from standards in these engagements were the same as those from Mr. Pierce's most recent peer review, the post-issuance review, and some were the same as those from the two most recent peer reviews. Mr. Pierce's failure to demonstrate measurable improvement, and the additions to the engagement work papers after the release of the financial statements constitute willful violations.

#### **For Violations Of:**

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5097, and 5100(c), (e), and (g).

California Code of Regulations, title 16, §§ 58 and 68.4.

### POLLOCK, STANLEY C.

Oakland  
(CPA 35531)

#### **Disciplinary Actions/License Restrictions:**

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Pollock shall reimburse the CBA \$4,647.37 for its investigation and prosecution costs.



## Other Enforcement Actions

The Partnership is subject to disciplinary action in that it was disciplined, penalized, and/or sanctioned by the United States Securities and Exchange Commission for acts substantially related to the practice regulated by the CBA.

### For Violations Of:

Business and Professions Code, Division 1, Chapter 1,  
§ 141. Business and Professions Code, Division 3, Chapter 1,  
§ 5100(l).

**RABBANI, SOHEIL**  
**RABBANI INC, CERTIFIED PUBLIC**  
**ACCOUNTANTS**

Los Angeles  
(CPA 89562 and COR 5801)

**Disciplinary Actions/License Restrictions:**

Revocations stayed with three years' probation, via stipulated settlement.

Mr. Rabbani and Rabbani, Inc. Certified Public Accountants (Corporation) shall be jointly and severally liable for reimbursing the CBA \$2,991.64 for its investigation and prosecution costs.

Mr. Rabbani shall complete four hours of continuing education in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order are in addition to the continuing education requirements for relicensing.

Mr. Rabbani shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the continuing education requirements for relicensing.

Mr. Rabbani and the Corporation shall be permanently prohibited from engaging in, and performing audit, review, compilation, or other attestation services. This condition shall continue until such time, if ever, Mr. Rabbani and the Corporation successfully petition the CBA for the reinstatement of the ability to perform audits, reviews, compilations, or other attestation services.

Mr. Rabbani and the Corporation shall pay the CBA an administrative penalty in the amount of \$5,000 for violation of Sections 5050, 5055, 5060, and 5100 of the California Accountancy Act.

Mr. Rabbani and the Corporation shall maintain an active license status.

Other standard terms of probation.

**Effective June 17, 2020**

### Causes for Discipline:

Accusation Case No. AC-2020-11 contains the following allegations: (1) Practice Without a Valid Permit; (2) Failure to Comply with Peer Review Requirements; (3) Failure to Respond to CBA Inquiry; (4) False Advertising; (5) Failure to Complete Continuing Education.

Mr. Rabbani and the Corporation are subject to disciplinary action in that they engaged in the practice of public accountancy without a valid permit.

Mr. Rabbani and the Corporation are subject to disciplinary action in that they failed to enroll and participate in a Board-recognized peer review program. Mr. Rabbani and the Corporation also failed to report peer review information to the CBA.

Mr. Rabbani is subject to disciplinary action in that he failed to respond to the CBAs inquiry dated June 18, 2019, requesting certificates of completion for continuing education, completed Peer Review Reporting Form, proof of enrollment in a Board-recognized peer review program, and other documents.

Mr. Rabbani and the Corporation are subject to disciplinary action in that they advertised or used other forms of solicitation which was false, fraudulent, and/or misleading.

Mr. Rabbani is subject to disciplinary action for failing to complete requisite hours of continuing education for the renewal period that ended on August 31, 2018.

### For Violations Of:

Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5055, 5060, 5076, and 5100(g).

California Code of Regulations, Title 16, §§ 40, 41, 45, 52(a), 63, 81, 87, 89, and 94.

## Other Enforcement Actions

**SAPIANDANTE, JOSELITO CUSTODIO**

Carson  
(CPA 82954)

**Disciplinary Action/License Restrictions:**

Revocation of license. However, with the revocation previously stayed in CBA Decision and Order No. AC-2014-75 hereby extended for a period of thirty (30) months, now scheduled to end on April 24, 2022.

Mr. Sapiandante shall reimburse the CBA \$8,356.15 for its investigation and prosecution costs of the charges filed as part of the Accusation of the Accusation/Petition to Revoke Probation.

Mr. Sapiandante shall complete and provide proper documentation of 16 hours of continuing education in Statements on Standards for Accounting and Review Services (SSARS). The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the continuing education requirements for relicensing.

Mr. Sapiandante shall be permanently prohibited from engaging in and performing audit services until such time, if ever, Mr. Sapiandante successfully petitions the CBA for reinstatement of the ability to perform audit services.

During the period of probation, all review and compilation reports and work papers shall be subject to peer review by a Board-recognized peer review program provider pursuant to Business and Professions Code section 5076 and California Code of Regulations, Title 16, Division 1, Article 6, commencing with section 38, at Mr. Sapiandante's expense. The specific engagements to be reviewed shall be at the discretion of the peer reviewer. Within 45 days of the peer review report being accepted by a Board-recognized peer review program provider, Mr. Sapiandante shall submit to the CBA a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the Board-recognized peer review program provider. Mr. Sapiandante shall also submit, if available, within 45 days from the date of the request by the CBA or its designee, any materials documenting completion of any or all of the prescribed remedial or corrective actions.

During the period of probation, if Mr. Sapiandante undertakes a review or compilation engagement, he shall submit to the CBA as an attachment to the required quarterly report a listing of the same. The CBA or its designee may select one or more from each category and the resulting report and financial statement and all related working papers must be submitted to the CBA or its designee upon request.

Mr. Sapiandante shall maintain an active license status.

Other standard terms of probation.

**Effective May 13, 2020**

### Causes of Discipline:

Accusation and Petition to Revoke Probation Case No. D1-2014-75 contains the following allegations: (1) Gross Negligence and Repeated Acts of Negligence; (2) Insufficient Audit Documentation; (3) Report Failing to Conform to Professional Standards; (4) Failure to Comply with Professional Standards; (5) Willful Violation of Professional Accounting and Auditing Standards, the Accountancy Act and Board Regulations; (6) Failure to Obey All Laws.

Mr. Sapiandante is subject to disciplinary action in that he committed gross negligence and repeated acts of negligence in the performance of an audit engagement for L.L., which departed from professional standards.

Mr. Sapiandante is subject to disciplinary action in that he failed to obtain sufficient appropriate audit documentation to support either the financial statements issued or the opinion rendered thereon.

Mr. Sapiandante is subject to disciplinary action in that he failed to obtain sufficient appropriate audit documentation to support either the financial statements issued or the opinion rendered thereon, and as a result, the report issued is inappropriate and does not comply with professional standards.

Mr. Sapiandante is subject to disciplinary action in that he failed to comply with professional standards including generally accepted auditing standards and generally accepted accounting principles.

Mr. Sapiandante is subject to disciplinary action in that he willfully failed to comply with professional accounting and auditing standards, the Accountancy Act, and Board regulations.

Mr. Sapiandante's probation is subject to revocation because he failed to comply with Probation Condition 1, Obey All Laws.

**For Violations Of:**

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5097(a)-(c), and 5100(c), (e), and (g).

California Code of Regulations, title 16, § 58.

Decision and Order AC-2014-75 Probation Condition: 1.

## Other Enforcement Actions

### SHULTZ, MONTY BINDERUP

Madera  
(CPA 32301)

#### Disciplinary Actions/License Restrictions:

Revocation stayed with three years' probation, via stipulated settlement.

Mr. Schultz shall reimburse the CBA \$10,000 for its investigation and prosecution costs.

Mr. Schultz shall complete four hours of continuing education in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order are in addition to the continuing education requirements for relicensing.

Mr. Schultz shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the continuing education requirements for relicensing.

Mr. Schultz shall be permanently prohibited from engaging in and performing audits, reviews, compilations, or other attestation engagements. This condition shall continue until such time, if ever, Mr. Schultz successfully petitions the CBA for the reinstatement of the ability to perform audits, reviews, compilations, or other attestation services.

Mr. Schultz shall maintain an active license status.

Other standard terms of probation.

**Effective July 22, 2020**

#### Causes for Discipline:

Accusation Case No. AC-2020-8 contains the following allegations: (1) Gross Negligence; (2) Repeated Acts of Negligence; (3) Insufficient Audit Documentation; (4) Reports not in Conformance with Professional Standards; (5) Reports not in Compliance with Standards; (6) Willful Violations.

Mr. Schultz is subject to disciplinary action in that he issued two (2) audits, one (1) review, and one (1) compilation which demonstrated gross negligence in the performance and documentation of the audits, review, and compilation.

Mr. Schultz is subject to disciplinary action in that he issued two (2) audits, one (1) review, and one (1) compilation which demonstrated repeated acts of negligence in the performance and documentation of the audits, review, and compilation.

Mr. Schultz is subject to disciplinary action in that he failed to document sufficient appropriate evidence to support audited financial statements or the opinions thereon.

Mr. Schultz is subject to disciplinary action in that he failed to complete and issue attestation and compilation reports which conform to professional standards.

Mr. Schultz is subject to disciplinary action in that he failed to comply with all applicable professional standards including Statements on Standards for Accounting and Review Services, General Accepted Auditing Standards, and Generally Accepted Government Auditing Standards, or document why a modification of his opinion was not required for management's departures from Generally Accepted Accounting Principles.

Mr. Schultz is subject to disciplinary action in that his departures from standards in the S.J.T. and M.C.M. audits were repeated failures from his peer reviewed work papers. Mr. Schultz's failures to demonstrate measurable improvement since his most recent peer review is a willful violation of standards.

#### For Violations Of:

Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5097, and 5100(c), (e), and (g).

California Code of Regulations, Title 16, § 58.

### SEVER, THOMAS HILL

Santa Barbara  
(CPA 30280)

#### Disciplinary Action/License Restrictions:

Surrender of CPA license, via stipulated surrender.

Mr. Sever shall pay the CBA for its costs of investigation and enforcement in the amount of \$11,262.84 prior to the issuance of a new or reinstated license.

**Effective May 13, 2020**

#### Causes of Discipline:

Accusation Case No. AC-2019-63 contains the following allegations: (1) Repeated Acts of Negligence; (2) Insufficient Audit Documentation; (3) Report Failing to Conform to Professional Standards; (4) Failure to Comply with Professional Standards.

Mr. Sever is subject to disciplinary action in that he committed repeated acts of negligence in the performance of an audit engagement for A.V.L.P., which departed from professional standards.



## Other Enforcement Actions

Mr. Urrutia-Arriola has subjected his license to disciplinary action in that he was convicted of a crime that is substantially related to the qualifications, functions, and duties of a certified public accountant.

Mr. Urrutia-Arriola has subjected his license to disciplinary action in that he willfully violated provisions of the Accountancy Act.

Mr. Urrutia-Arriola has subjected his license to disciplinary action in that beginning in or around 2008 and continuing through in or around 2015, he engaged in acts of fiscal dishonesty and breach of fiduciary responsibility.

Mr. Urrutia-Arriola has subjected his license to disciplinary action in that beginning in or around 2008 and continuing through in or around 2015, he engaged in embezzlement, theft, misappropriation of funds or property, or obtaining money, property, or other valuable consideration by fraudulent means or false pretenses.

Mr. Urrutia-Arriola has subjected his license to disciplinary action in that he failed to report his convictions in writing to the CBA within 30 days.

Mr. Urrutia-Arriola has subjected his license to disciplinary action in that he did not comply with California Code of Regulations, title 16, section 52, subdivision (a), by failing to respond to inquiries from the CBA within 30 days.

### For Violations Of:

Business and Professions Code, Division 1.5, Chapter 3, § 490; Division 3, Chapter 1, §§ 5063 and 5100(a), (g), (i), and (j).

California Code of Regulations, title 16, § 52(a).

## VELAZQUEZ, IRENE

El Centro  
(CPA 80710)

### Disciplinary Actions/License Restrictions:

Surrender of CPA license, via stipulated surrender.

Ms. Velazquez shall pay the CBA its costs of investigation and enforcement in the amount of \$12,428.19 prior to issuance of a new or reinstated license.

**Effective June 3, 2020**

### Causes for Discipline:

Accusation Case No. AC-2019-72 contains the following allegations: (1) November 4, 2014, Criminal Conviction for Resisting a Peace Officer; (2) June 17, 2015 Conviction for Possession of Drug Paraphernalia; (3) December 16, 2015 Criminal Conviction for Possession of Drug Paraphernalia; (4) November 4, 2016 Criminal Conviction for Being Under the Influence of a Controlled Substance; (5) October 18, 2018 Criminal Conviction for Vandalism; (6) False Statements or Omissions in an Application for Licensure; (7) Failure to Report Events to the CBA.

Ms. Velazquez is subject to disciplinary action in that she was convicted of crimes that are substantially related to the qualifications, functions, and duties of a certified public accountant. (First through Fifth Causes for Discipline)

Ms. Velazquez is subject to disciplinary action in that she made a false statement of fact when she failed to disclose criminal convictions on her license renewal application.

Ms. Velazquez is subject to disciplinary action in that she failed to report the convictions of the crimes that were substantially related to the qualifications, functions, or duties of a certified public accountant.

### For Violations Of:

Business and Professions Code, Division 1.5, Chapter 3, § 498. Business and Professions Code, Division 3, Chapter 1, §§ 5063(a)(1)(B) and 5100(a) and (b).

## VIARD, JOANNE KAY

Indian Trail, NC  
(CPA 93395)

### Disciplinary Actions/License Restrictions:

Surrender of CPA license, via stipulated surrender.

Ms. Viard shall pay the CBA its costs of investigation and enforcement in the amount of \$5,036.70 prior to issuance of a new or reinstated license.

**Effective June 17, 2020**

### Causes for Discipline:

Accusation Case No. AC-2019-9 contains the following allegations: (1) Substantially Related Criminal Conviction; (2) Preparation, Publication, or Dissemination of False, Fraudulent, or Materially Misleading Financial Statements, Reports, or Information.

## Other Enforcement Actions

Ms. Viard is subject to disciplinary action in that on or about June 20, 2017, in the criminal proceeding titled United States of America vs. Joanne Viard and defendants (United States District Court Western District of North Carolina Case No. 3:15cr244-MOC), Ms. Viard was convicted by the court after a bench trial, of violating Title 15 U.S.C. sections 78 subdivision (b)(2)(A), 78ff, 78j, subdivision (b), and 78m subdivision (b) (5), and Title 17 C.F.R. sections 240.10b-5, 240.13b2-1, and 240.13b2-2, making and causing to be made false and misleading statements and falsifying books, records, and financial accounts.

Ms. Viard is subject to disciplinary action in that she conspired to and did engage in the knowing preparation, publication, or dissemination of false, fraudulent, or materially misleading financial statements, reports, or information.

### For Violations Of:

Business and Professions Code, Division 1.5, Chapter 3, § 490(a); Division 3, Chapter 1, §§ 5100(a) and (j).

## WOLF, JENNIFER FANOE

Campbell  
(CPA 53317)

### Disciplinary Actions/License Restrictions:

Revocation stayed with three years' probation, via stipulated settlement.

Ms. Wolf shall reimburse the CBA \$5,556.20 for its investigation and prosecution costs.

Ms. Wolf shall complete four hours of continuing education in ethics. The hours shall be completed within 180 days of the effective date of the CBA's decision and order and are in addition to the continuing education requirements for relicensing.

Ms. Wolf shall complete a CBA-approved Regulatory Review course. The course shall be completed within 180 days of the effective date of the CBA's decision and order and is in addition to the continuing education requirements for relicensing.

Ms. Wolf shall maintain an active license status.

Ms. Wolf shall comply with all aspects of the United States Securities and Exchange Commission Order arising out of File No. 3-18769, specifically, the Order Imposing Remedial Sanctions Pursuant to Rule 102, subdivision (e) of the Commission's Rules of Practice.

### Effective August 31, 2020

### Causes for Discipline:

Accusation Case No. AC-2019-75 contains the following allegation: (1) Disciplinary Action by the Federal Government; (2) Repeated Negligent Acts; (3) Suspension or Revocation of the Right to Practice Before Any Governmental Body or Agency; (4) Breach of Fiduciary Responsibility; (5) Disciplinary Action by the Securities and Exchange Commission.

Ms. Wolf has subjected her license to disciplinary action in that on April 1, 2019, the United States Securities and Exchange Commission disciplined Ms. Wolf as provided in the order imposing remedial sanctions pursuant to Rule 102(e) of the Commission's Rules of Practice.

Ms. Wolf has subjected her license to disciplinary action in that she committed repeated negligent acts in the practice of public accountancy during her tenure as acting controller at Logitech.

Ms. Wolf has subjected her license to disciplinary action in that her right to practice before a governmental agency was suspended or revoked.

Ms. Wolf has subjected her license to disciplinary action in that she breached her fiduciary responsibility while in the role of acting controller and director of finance at Logitech.

Ms. Wolf has subjected her license to disciplinary action in that the United States Securities and Exchange Commission disciplined Ms. Wolf on April 1, 2019, as provided in the Order Imposing Remedial Sanctions Pursuant to Rule 102(e) of the Commission's Rules of Practice against Ms. Wolf.

### For Violations Of:

Business and Professions Code, Division 1, Chapter 1, § 141. Business and Professions Code, Division 3, Chapter 1, § 5100(c), (h), (i), and (l).





## California Board of Accountancy Directory [www.cba.ca.gov](http://www.cba.ca.gov)

The CBA is committed to providing the highest level of customer service and staff are here to help answer questions you may have regarding our programs. We strive to answer all incoming calls live, but during peak periods you may get our voice mail instead. If you leave us a voice-mail message, staff will return your call within one business day. Email messages are typically returned within three business days. For your convenience, we have provided contact information below for the different organizational units and functions at the CBA.

| CBA UNIT   | AREAS OF EXPERTISE   | CONTACT INFORMATION   |
|--|--|---|
| Administration   | <ul style="list-style-type: none"> <li>= License status check</li> <li>= General questions</li> </ul>  | (916) 263-3680<br><a href="http://www.dca.ca.gov/cba/consumers/lookup.shtml">www.dca.ca.gov/cba/consumers/lookup.shtml</a>  |
| Enforcement  | <ul style="list-style-type: none"> <li>= Filing a complaint</li> <li>= Disciplinary actions</li> <li>= Ethical questions regarding CPA practice</li> </ul>   | (916) 561-1705<br>(916) 263-3673 Fax<br><a href="mailto:enforcementinfo@cba.ca.gov">enforcementinfo@cba.ca.gov</a><br><br>To access a complaint form, go to<br><a href="http://www.cba.ca.gov/forms/complaint/online_complaint_form">www.cba.ca.gov/forms/complaint/online_complaint_form</a> |
| Examination  | <ul style="list-style-type: none"> <li>= Examination applications</li> <li>= Educational requirements</li> <li>= Exam scores</li> <li>= Name changes (exam candidates)</li> <li>= Transcripts</li> </ul>   | (916) 561-1703<br>(916) 263-3677 Fax<br><a href="mailto:examinfo@cba.ca.gov">examinfo@cba.ca.gov</a>  |
| <i>Initial Licensing<br/>(Firms, Partnerships,<br/>Fictitious Names)</i> | <ul style="list-style-type: none"> <li>= Licensing application for partnerships, corporations, and fictitious name permits</li> </ul>  | (916) 561-4301<br>(916) 263-3676 Fax<br><a href="mailto:firminfo@cba.ca.gov">firminfo@cba.ca.gov</a>  |
| Initial Licensing<br>(Individuals)                                       | <ul style="list-style-type: none"> <li>= Licensing application process for individual licenses</li> <li>= Name changes (CPAs and licensing applicants)</li> <li>= Wall/pocket certificate replacement</li> <li>= Certification of records</li> </ul> | (916) 561-1701<br>(916) 263-3676 Fax<br><a href="mailto:licensinginfo@cba.ca.gov">licensinginfo@cba.ca.gov</a>  |
| License Renewal  | <ul style="list-style-type: none"> <li>= License renewal, continuing education requirements</li> <li>= Changing license status</li> <li>= Fees due</li> </ul>  | (916) 561-1702<br>(916) 263-3672 Fax<br><a href="mailto:renewalinfo@cba.ca.gov">renewalinfo@cba.ca.gov</a>  |
| Outreach/Public Information  | <ul style="list-style-type: none"> <li>= Events</li> </ul>   | <a href="mailto:outreach@cba.ca.gov">outreach@cba.ca.gov</a>  |
| Practice Privilege   | <ul style="list-style-type: none"> <li>= Out-of-state licensees wishing to practice in California</li> <li>= Out-of-state firm registration</li> </ul>   | (916) 561-4301<br>(916) 263-3675 Fax<br><a href="mailto:pracprivinfo@cba.ca.gov">pracprivinfo@cba.ca.gov</a>  |

We are always looking for ways to improve our customer service practices. Please let us know how we served you by taking our survey at [www.surveymonkey.com/r/H3XH8SV](http://www.surveymonkey.com/r/H3XH8SV).

If you are unsure where to direct your questions, please call our main phone number at **(916) 263-3680**.



# CHANGE OF ADDRESS FORM

Email to: [adminunit@cba.ca.gov](mailto:adminunit@cba.ca.gov) Fax to: (916) 263-3678

Mail to: 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833 Contact CBA: (916) 263-3680

**Reset Form**

Address change for ☐ CPA/PA

☐ Firm (corporation, partnership)

☐ Applicant

Additional Requests:

☐ Send duplicate renewal application

☐ Send updated pocket ID

## NAME OF CPA/PA OR APPLICANT FOR LICENSURE

License No.

Last

First

Middle

## FIRM

Type ☐ Corporation ☐ Partnership ☐ Fictitious name License No.

Firm name

Your title

Must be an owner/  
principal to  
complete firm  
address change.

## NEW ADDRESS OF RECORD (required)

☐ Home

☐ Business

Business name  
(If applicable)

Street

Unit/apt. #

City

State

ZIP

If you are a  
licensed CPA/PA  
or firm, your  
address of record is  
public information,  
and all CBA  
correspondence  
will be sent to this  
address.

## FORMER ADDRESS OF RECORD

Street

Unit/apt. #

City

State

ZIP

\*If your address  
of record is a P.O.  
box or mail drop,  
you are required  
to provide a street  
address. This  
alternate address  
will **not** be posted  
on CBA's online  
License Lookup.

## ALTERNATE ADDRESS\* FOR MAIL DROPS AND P.O. BOXES

Street

Unit/apt. #

City

State

ZIP

## CONTACT INFORMATION

Email address

Phone number

Print your name

Date



Signature (form must be signed)

**I certify the truth and accuracy of all these statements and representations.**

The CBA maintains a list of all licensees. This list is sold to requestors for mailing list purposes. **Check here** ☐ if you do not want your name included on this list. Please note: Your name and address of record is public information and can be accessed through our website at [www.cba.ca.gov](http://www.cba.ca.gov).

This form is being provided for your convenience. Other forms of written and signed notice may be accepted by the CBA. Please allow five to seven business days for address changes to be reflected in License Lookup.

A licensee who fails to notify the California Board of Accountancy within 30 days of a change of address of record may be subject to citation and fine (fines ranging from \$100-\$1,000) under the California Code of Regulations, title 16, division 1, sections 3, 95 and 95.2.



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PDE\_19-169

**California Board of Accountancy**  
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# UPDATE

Fall 2020  
Issue No. 91

The CBA's newsletter, *UPDATE*, is digital. Licensees will be emailed when a new issue of *Update* is published to the CBA website. Members of the public may sign up for [e-news](http://e-news) at [www.cba.ca.gov](http://www.cba.ca.gov).

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## UPDATE Production

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